Audit Committee – Action Tracker				
Meeting date	**Action**	**Response**	**Who by**	**Status**
18 January 2024	A report on the Meanwhile Use and the Co-Location use would circulated to the Committee when it became available.	Officers are still working to summer 2026 date for the production of these meanwhile use and colocation policies, which aligns the conclusion of the 1 year pilot for the VCS social leasing policy, 1 year of corporate landlord operation and data gathering/cleansing and the council's operational asset review as part of our Asset Management processes within the SAMPIP. Activity in the last 3 months has included - Workshops have been held with each of the council's corporate directorates to review their service operational need against the current operational assets held by the corporate landlord for use by that service. Opportunities continue to be delivered or operated whilst the development of these policies and data gathering takes place Sites such as the Roger Sylvester centre has been completed and is operational, which has co-located services within the space, between partners and the VCS. Pretoria Road continues to operate as a co-located space, which offers meanwhile use, with Rise being the most recent new tenants at the site 40 Cumberland continues to operate as meanwhile space, whilst short term meanwhile lets have been completed at Down Lane Park hub, prior to the redevelopment of a new pavilion and there will be a launch of a bidding process for Chestnuts community centre, for which there have been 3 public meetings. The council are also working with residents who have formed a community group, to look at the meanwhile use of 100 Tower Gardens. The 1 year pilot of the Social Value leasing policy has been completed and is due back at cabinet in the	Director of Capital Projects & Property (Jonathan Kirby)	In Progress

		autumn. This, along with the the development of the Popular Assets Commission proposal will form the framework in which an aligned meanwhile use policy will be integrated.		
11 Mar 2025	Commercial Property Audit Update: The debt in the audit report was a snapshot in time of June 2023. The debt had not been neglected. This was high at the top of the wider property agenda as this was seen as important. The Committee would be informed of the arrears.	The Property team continues to work closely with Finance to ensure that debt recovery remains a priority. While system improvements are not currently possible, operational processes have been strengthened to maintain visibility and control over the debt position. This includes the full end to end process now being managed through the Commercial Property Team and close working with finance to ensure all income is correctly allocated. However, officers do acknowledge that there are still improvements and this will remain a priority throughout 2026/27 to improve data quality and record keeping, complete outstanding lease and rent reviews to maximise income and reduce levels of unrecoverable debt. There has been significant progress made against the councils top 10 debtors, which due to the legal nature of the processes underway, we are not able to list out here at this time, but the figures are reducing and sites being returned to council for re-letting.	Director of Capital Projects & Property (Jonathan Kirby)	In Progress
Nov 2025	A query was raised regarding an annual process where interests were declared and a specific process where interest was declared for specific transactions. In response, the meeting heard that the annual declaration was not fully complete. However, there should be an ongoing process all year round. Generally, when an account was to be paid, there needed to be a trigger in the system stating any internal interests. There appeared to be a weakness in both of these processes, because if no interest was recorded, a notification for an internal interest could not be	This has been highlighted as a weakness by KPMG as part of the external audit of the 2024/25 accounts. Management have accepted the recommendation and improvement in the process for declaring and ongoing monitoring of declaration of interest and maintaining an up to date register is in place for 2025/26 closing of accounts process and evidence will be provided to KPMG as part of the audit. It is essential that individual officers take ownership of these completing and returning the required evidence. All officers will receive an email from the Corporate Director of Finance and Resources with the proposed	Kaycee Ikegwu / Taryn Eves	In progress

	triggered. This issue would be taken away to see how it could be addressed.	process for 2025/26 and a reminder for DOI and non-responses will be monitored and consequences for non-responses.		
Jan 2026	Financial Assessments Audit: In relation to the variable direct debits, the work to introduce it was underway. All required teams in the Council were involved and were being led by digital colleagues. There were various system changes, process changes and the links between the case management system and the finance system that needed to be made. Staff were in the discovery stage of this. There would then need to be some communications with residents. There was evidence from other boroughs that allowing people to pay a direct debit that would vary from month to month, particularly if they were in receipt of home care, would improve income collection significantly. An update would be provided to the Committee in due course.	The implementation of Variable Direct Debit is being delivered through a joint project between Digital Services and Adult Social Care. Progress is overseen through the Financial Assessment and Aged Debt Board, chaired by the Corporate Director of Finance and Resources, with regular reporting and monitoring arrangements in place. A baselined project plan has been agreed, with implementation currently scheduled for February 2027 for new Residential Care customers. The delivery timetable reflects the complexity of the required system integration between Adult Social Care and Finance systems, together with the need to complete end-to-end testing, pilot activity, process changes and customer communications prior to implementation. Key progress to date includes: • Project governance and delivery arrangements established. • Agreed implementation plan and rollout timetable. • Preparatory work for end-to-end testing underway. • Planning in progress for a pilot involving a small cohort of service users. • Progress remains on track against the agreed delivery plan. The next phase of the project will focus on completion of testing activities, delivery of the pilot, refinement of operational processes and preparation for implementation. The Council continues to recognise the potential benefits of Variable Direct Debit arrangements in improving customer experience and supporting income collection where care charges vary from month to month. To support successful implementation, a Communication and Engagement Task and Finish	Rebecca Crib / Jo Baty	Initiated

		Group has been established, led by the Director of Adult Social Care. This will include engagement and co-production activity with service users to ensure the solution is supported by appropriate communications and reflects customer needs. Implementation remains dependent on the successful completion of testing and pilot activity. Progress will continue to be monitored through established governance arrangements, with further updates provided to Audit Committee as appropriate.		
	Financial Assessments Audit: When the project was started, it had been recognised that additional capacity was needed in all of the teams. There had been additional capacity that had gone into Legal, the Financial Assessments team, the Debt Recovery team and the frontline Social Care team. This was on a time-limited basis. There were a number of assessments that needed to be cleared, so the waiting list was significantly higher. Therefore, the additional resource would need to be in place for some time before considering what the business-as-usual resource should be. This would be considered for all of the teams, not just the Financial Assessment team. The specific amount of time had not been set. There were around two or three specific work streams linked to the project. One was around looking at the age debt. Work was being done looking at over a thousand cases examining how much money was recoverable. and then, realistically, what was not. It was a requirement to work through those cases with input from all four teams. A further update would be provided to the Committee.		Rebecca Crib / Jo Baty	Initiated
Mar 2026	North London Waste Authority. One of the highest areas of risk for the Council was the potential levy that it could incur from the North London Waste Authority. The audit was trying to give assurance to that risk. It needed to be clarified if the Council had properly	The internal audit plan for 2026/27 includes a review of the “Management of risks in respect of the North London Waste Authority”. This audit is being discussed with management and with the providers of internal audit at the NLWA.	Head of Audit and Risk Management	In progress, due for completion in July 2027.

	appraised itself of all the different facets of risk and what steps it was taking to try to manage the risk for including for other authorities in the in the neighbouring boroughs to mitigate the potential for the levy to rise.			
Jul 2026	Draft Annual Governance Statement 2025/26 As part of the audit plan for this year, there was an audit around two aspects. The first was around the Council's understanding of the risks it faced with North London Waste Authority. The Council had a risk at the corporate level, which identified the risk at a generic level. A more detailed appraisal of what the specific aspects were would be taken. There was likely to be another audit around understanding what the governance framework at the North London Waste Authority was, its subsidiary and its contractors, because it was quite a complicated governance arrangement. The Council was liaising with the London Borough of Camden to try to understand the picture from their point of view because they were the lead council of the seven that used the authority. The Council would try to get an assurance map to help it understand what governance arrangements it had and how robust they were in trying to manage their operations in an appropriate way.	Completed: A meeting was convened with the Head of Audit at Camden and the remaining action will be captured as part of the action above on NLWA.	Head of Audit and Risk Management	Completed
Jul 2026	Treasury Management Outturn Report 2025/26: In relation to the leases, the accounting standard had caused the boundary to be erratic. However, it was to be corrected in the current year. The current operational boundary and authorised limit for the PFI and finance lease would be checked and provided to the Committee.			
Jul 2026	Treasury Management Outturn Report 2025/26: The Council was looking at other ways to manage costs and these options would be taken into consideration			

	and the analysis would be submitted at a future meeting.			
Jul 2026	Risk Management Updated – Corporate Risk Register The nature of some of the risks was that they were becoming more of an issue. One of the things that was discussed at the last CLT meeting was how the Council could present for some risks, particularly the financial one, a pictorial representation of what could make a risk happen or triggers that would crystallise the risk. This would allow more focus on what it was that needed to be done to prevent the triggers from taking hold. Also, if the risks did materialise, it was worth considering what the Council needed to be prepared for in taking the next steps. Work was underway and would be submitted to a future meeting.	With the appointment of the Strategic Risk Advisor, the process of picturising the actions likely to crystalise the risk and its consequences will be easier to manage. The Audit Committee will be asked to nominate two risks from the Corporate risk Register for this approach to be taken.	Head of Audit and Risk Management	In Progress, completion planned by January 2027
Jul 2026	Risk Management Update – It was mandatory to do cyber training. The service struggled to make sure that staff had completed it. This was something that had to be enforced by the Council. Many organisations had succumbed to cyber attacks and the Council was not immune to them. One or two of the borough's schools had been subject to cyber attacks. In relation to gaining the appropriate monitoring tool licences and whether the arrangements were in place, these were being put in place, but this would be double checked and an update would be provided at a future meeting.		Head of Audit and Risk Management	Initiated